

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16202501300000
Director of Finance
230 W Hickman Road
Waukee, IA 50263

CITY OF WAUKEE, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	9,962,952		9,962,952	9,911,813
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	9,962,952		9,962,952	9,911,813
Delinquent property taxes	0		0	
TIF revenues	3,414,592		3,414,592	3,351,300
Other city taxes	22,597	0	22,597	79,546
Licenses and permits	1,594,671	469	1,595,140	1,380,480
Use of money and property	325,217	183,807	509,024	221,775
Intergovernmental	4,250,297	164,585	4,414,882	2,354,446
Charges for fees and service	749,351	18,168,113	18,917,464	17,702,825
Special assessments	35,344	0	35,344	27,000
Miscellaneous	482,348	305,257	787,605	1,495,395
Other financing sources	21,772,165	20,926	21,793,091	22,447,572
Total revenues and other sources	42,609,534	18,843,157	61,452,691	58,972,152
Expenditures and Other Financing Uses				
Public safety	5,098,190	0	5,098,190	5,136,320
Public works	10,656,801	0	10,656,801	2,879,179
Health and social services	0	0	0	6,500
Culture and recreation	2,984,014	0	2,984,014	1,947,449
Community and economic development	1,113,598	0	1,113,598	1,096,870
General government	1,420,064	0	1,420,064	1,490,218
Debt service	8,722,255	0	8,722,255	8,722,568
Capital projects	208,065	0	208,065	11,653,500
Total governmental activities expenditures	30,202,987	0	30,202,987	32,932,604
Business type activities	0	12,044,331	12,044,331	20,328,641
Total ALL expenditures	30,202,987	12,044,331	42,247,318	53,261,245
Other financing uses, including transfers out	3,438,287	709,422	4,147,709	5,681,972
Total ALL expenditures/And other financing uses	33,641,274	12,753,753	46,395,027	58,943,217
Excess revenues and other sources over (Under) Expenditures/And other financing uses	8,968,260	6,089,404	15,057,664	28,935
Beginning fund balance July 1, 2016	19,715,546	36,462,602	56,178,148	31,449,940
Ending fund balance June 30, 2017	28,683,806	42,552,006	71,235,812	31,478,875

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 56,979,322	Other long-term debt	\$ 0
Revenue debt	\$ 10,098,304	Short-term debt	\$ 0
TIF Revenue debt	\$ 660,000		
		General obligation debt limit	\$ 69,370,271

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/2/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Rebecca Schuett	Telephone → (515)	Number 978-7919 Extension
Signature of Mayor or other City official (Name and Title)	Date signed 11/7/2017	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WAUKEE					SELECT ONLY ONE <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	5,720,875	1,466,016		2,776,061			9,962,952			9,962,952	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	5,720,875	1,466,016		2,776,061	0		9,962,952		T01	9,962,952	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	5,720,875	1,466,016		2,776,061	0	0	9,962,952			9,962,952	6			
7	TIF revenues			3,414,592				3,414,592		T01	3,414,592	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	13,470	3,458		5,577			22,505		T19	22,505	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	92						92		T09	92	14			
15	TOTAL OTHER CITY TAXES	13,562	3,458	0	5,577	0	0	22,597	0		22,597	15			
16	Section B - LICENSES AND PERMITS	1,462,073	122,136			10,462		1,594,671	469	T29	1,595,140	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	28,349	24,416	21,687	14,782	107,029		196,263	109,602	U20	305,865	18			
19	Rents and royalties	128,954						128,954	74,205	U40	203,159	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	157,303	24,416	21,687	14,782	107,029	0	325,217	183,807		509,024	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	689				929,099		929,788	164,585	B89	1,094,373	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	689	0	0	0	929,099	0	929,788	164,585		1,094,373	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,952,603					1,952,603		C46	1,952,603	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	40,037						40,037		C89	40,037	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	200						200		C89	200	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	131,893	33,869		54,060			219,822		C89	219,822	54
55	RISE Grant					611,335		611,335			611,335	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	172,130	1,986,472	0	54,060	611,335	0	2,823,997	0		2,823,997	60
61												61
62	Local grants and reimbursements											62
63	County contributions	2,450						2,450			2,450	63
64	Library service	10,079						10,079		D89	10,079	64
65	Township contributions	60,992						60,992		D89	60,992	65
66	Fire/EMT service							0		D89	0	66
67	School District	127,586	6,268			60,652		194,506		D89	194,506	67
68	Joint City Project Reimbursement					228,485		228,485			228,485	68
69								0			0	69
70	Total local grants and reimbursements	201,107	6,268	0	0	289,137	0	496,512	0		496,512	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	373,926	1,992,740	0	54,060	1,829,571	0	4,250,297	164,585		4,414,882	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	4,800,294	A91	4,800,294	73
74	Sewer							0	5,030,047	A8Ø	5,030,047	74
75	Electric							0		A92	0	75
76	Gas							0	5,533,069	A93	5,533,069	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,180,724	A81	1,180,724	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	864,384	A80	864,384	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	25,955	421					26,376		A89	26,376	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,905						1,905		A89	1,905	92
93	Ambulance charges	351,697						351,697		A89	351,697	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	174,429						174,429		A61	174,429	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Copies/Mechanic Fees/Util Bill/Golf Course	194,944						194,944	759,595		954,539	103
104	TOTAL CHARGES FOR SERVICE	748,930	421	0	0	0	0	749,351	18,168,113		18,917,464	104
105												105
106	Section F - SPECIAL ASSESSMENTS				24,899	10,445		35,344		U01	35,344	106
107	Section G - MISCELLANEOUS											107
108	Contributions	19,471				185,612		205,083	1,678	U99	206,761	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	25,998	10,434					36,432	199,309	U11	235,741	110
111	Fines	68,324						68,324		U30	68,324	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Damage Reimbursement/Patron Rebates	29,916	19,033					48,949	104,270		153,219	114
115	Fire Association		8,840					8,840			8,840	115
116	Community Foundation		71,233					71,233			71,233	116
117	Library Foundation		43,487					43,487			43,487	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	143,709	153,027	0	0	185,612	0	482,348	305,257		787,605	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	8,620,378	3,762,214	3,436,279	2,875,379	2,143,119	0	20,837,369	18,822,231		39,659,600	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales	1,939,006						1,939,006		NR	1,939,006	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,720,000	13,986,376		15,706,376		NR	15,706,376	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	1,500,285			709,422			2,209,707	20,926		2,230,633	127			
128	Internal TIF loans and transfers in				3,417,076	-1,500,000		1,917,076			1,917,076	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	3,439,291	0	0	5,846,498	12,486,376	0	21,772,165	20,926		21,793,091	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	12,059,669	3,762,214	3,436,279	8,721,877	14,629,495	0	42,609,534	18,843,157		61,452,691	132			
133												133			
134	Beginning fund balance July 1, 2016	4,144,480	509,140	2,673,437	386,529	12,001,960		19,715,546	36,462,602		56,178,148	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	16,204,149	4,271,354	6,109,716	9,108,406	26,631,455	0	62,325,080	55,305,759		117,630,839	136			
137												137			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	2,507,561						2,507,561		E62	2,507,561	2				
3	Purchase of land and equipment	138,350						138,350		G62	138,350	3				
4	Construction					86,533		86,533		F62	86,533	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	1,289						1,289		E89	1,289	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	770,173	9,757					779,930		E24	779,930	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	761,056						761,056		E32	761,056	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation	343,665						343,665		E66	343,665	18				
19	Purchase of land and equipment	24,195						24,195		G66	24,195	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	7,003						7,003		E32	7,003	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	448,608						448,608		E89	448,608	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	5,001,900	9,757		0	86,533	0	5,098,190			5,098,190	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,333,907					1,333,907		E44	1,333,907	42
43	Purchase of land and equipment		499,136					499,136		G44	499,136	43
44	Construction					7,750,722		7,750,722		F44	7,750,722	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		254,150					254,150		E44	254,150	48
49	Traffic control safety — Current operation		22,076					22,076		E44	22,076	49
50	Purchase of land and equipment		122,133					122,133		G44	122,133	50
51	Construction					59,796		59,796		F44	59,796	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	578,534						578,534		E89	578,534	65
66	Purchase of land and equipment	36,347						36,347		G89	36,347	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	614,881	2,231,402		0	7,810,518	0	10,656,801			10,656,801	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	774,180	30,897					805,077		E52	805,077	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	451,572						451,572		E61	451,572	127
128	Purchase of land and equipment	96,639	247,864					344,503		G61	344,503	128
129	Construction					804,300		804,300		F61	804,300	129
130	Recreation — Current operation	558,314						558,314		E61	558,314	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	20,248						20,248		E61	20,248	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,900,953	278,761		0	804,300	0	2,984,014			2,984,014	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	11,322						11,322		E89	11,322	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	331,301						331,301		E89	331,301	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	402,815						402,815		E29	402,815	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			368,160				368,160		E89	368,160	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	745,438	0	368,160	0	0	0	1,113,598			1,113,598	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	477,329						477,329		E29	477,329	160
161	Purchase of land and equipment	504,098						504,098		G29	504,098	161
162	Clerk, Treasurer, financial administration — Current operation	131,235						131,235		E23	131,235	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	65,199		92,829				158,028		E25	158,028	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	65,512						65,512		E31	65,512	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	78,590						78,590		E89	78,590	172
173	Purchase of land and equipment	5,272						5,272		G89	5,272	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,327,235	0	92,829	0	0	0	1,420,064			1,420,064	176
177	Section G — DEBT SERVICE				8,722,255			8,722,255			8,722,255	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	8,722,255	0	0	8,722,255			8,722,255	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Debt Issuance					208,065		208,065			208,065	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			208,065	0	208,065			208,065	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	208,065	0	208,065			208,065	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	9,590,407	2,519,920	460,989	8,722,255	8,909,416	0	30,202,987			30,202,987	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKEE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,104,272	E91	3,104,272	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,098,725	E80	2,098,725	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								4,324,548	E93	4,324,548	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,101,220	E81	1,101,220	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								437,344	E80	437,344	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKEE							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation								734,660	E89	734,660	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								243,562		243,562	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								12,044,331		12,044,331	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	9,590,407	2,519,920	460,989	8,722,255	8,909,416	0	30,202,987	12,044,331		42,247,318	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	20,926	1,500,285					1,521,211	709,422		2,230,633	255		
256	Internal TIF loans/repayments and transfers out			1,917,076				1,917,076			1,917,076	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	20,926	1,500,285	1,917,076	0	0	0	3,438,287	709,422		4,147,709	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	9,611,333	4,020,205	2,378,065	8,722,255	8,909,416	0	33,641,274	12,753,753		46,395,027	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable	910,479						910,479			910,479	263		
264	Restricted	1,893	251,149	3,731,651	386,151	17,722,039		22,092,883			22,092,883	264		
265	Committed	615,845						615,845			615,845	265		
266	Assigned							0			0	266		
267	Unassigned	5,064,599						5,064,599			5,064,599	267		
268	Total Governmental	6,592,816	251,149	3,731,651	386,151	17,722,039	0	28,683,806			28,683,806	268		
269	Proprietary								42,552,006		42,552,006	269		
270	Total ending fund balance June 30, 2017	6,592,816	251,149	3,731,651	386,151	17,722,039	0	28,683,806	42,552,006		71,235,812	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	16,204,149	4,271,354	6,109,716	9,108,406	26,631,455	0	62,325,080	55,305,759		117,630,839	271		
272												272		

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WAUKEE				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.								
Purpose	Amount paid to other local governments	Purpose	Amount paid to State					
Correction.....	M05 \$	Highways.....	L44 \$					
Health.....	M32	All other.....	L89 \$	960,911				
Highways.....	M44 219,090							
Transit subsidies.....	M94							
Libraries.....	M52							
Police protection.....	M62 528,840							
Sewerage.....	M80 1,717,520							
Sanitation.....	M81 80,937							
All other.....	M89 \$ 1,383,603							
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
Total salaries and wages paid.....		Amount - Omit cents						
		Z00 \$		7,220,102				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 3,883,850	29U \$	39U \$ 538,850	49U \$	49U \$	49U \$ 3,345,000	49U \$	191 \$ 114,053
2. Sewer utility	19U 4,080,000	29U 2,685,000	39U 1,297,000	49U 1,725,000	49U	49U 3,743,000	49U	189 113,324
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U 2,298,000	29U	39U 358,000	49U	49U	49U 1,940,000		193 362,046
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T 24T		34T		44T	44T		189
7. Mortgage revenue	19T 24T		34T		44T	44T		189
8. TIF revenue	19U 25,540,000	29U	39U 2,285,000	49U 22,595,000	49U 660,000	49U	49U	189 635,649
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Corp Purpose	19,910,000	15,660,000	3,800,000	31,770,000				632,207
PW Bldg	19U 860,000	29U	39U 160,000	49U 700,000	49U	49U	49U	189 27,650
10. Golf Course	19U 791,620	29U	39U 111,994	49U 189,322	49U	49U 490,304	49U	189 24,983
11. Storm Water	19U 640,000	29U	39U 60,000	49U	49U	49U 580,000	49U	189 7,040
12. Utility	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14. Total long-term debt	58,003,470	18,345,000	8,610,844	56,979,322	660,000	10,098,304	0	1,916,952
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents				
		61V \$						
		64V \$		0				
Outstanding as of JUNE 30, 2017								
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS						
Assessed Valuations by Levy Authority and County, AY2015/FY2017		Amount - Omit cents						
Actual valuation -- January 1, 2015		\$		1,387,405,421				
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 2,190,986	W31 \$ 23,048,837	W61	22,725,117	47,964,940			
REMARKS	V98							